



RULE-MAKING ORDER

CR-103 (June 2004)
(Implements RCW 34.05.360)

Agency: Department of Revenue

☒ **Permanent Rule**
☐ **Emergency Rule**

Effective date of rule:

Permanent Rules

☒ 31 days after filing.
☐ Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Effective date of rule:

Emergency Rules

☐ Immediately upon filing.
☐ Later (specify)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

☐ Yes ☒ No If Yes, explain:

Purpose: WAC 458-20-110 (Rule 110) *Delivery charges* explains the manner in which delivery charges are subject to the business and occupation, retail sales, and use taxes. Rule 110 has been revised to incorporate statutory provisions of chapter 6, Laws of 2007 (SSB 5089) on apportioning delivery charges included in the sales price when a shipment includes both product subject to retail sales tax and product not subject to sales tax.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-20-110 *Delivery charges*.

Suspended:

Statutory authority for adoption: RCW 82.32.300 and 82.01.060(2)

Other authority: Chapters 82.04, 82.08 and 82.12 RCW, as they apply to delivery charges.

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 08-06-095 on March 5, 2008

Describe any changes other than editing from proposed to adopted version: None.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

☐ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.

☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

Date adopted: June 20, 2008

Name (type or print)

Janis P. Bianchi

Signature

Title Assistant Director

Interpretations and Technical Advice Division

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 20, 2008
TIME: 2:57 PM

WSR 08-14-026

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	Amended		Repealed
Federal rules or standards:	New	Amended		Repealed
Recently enacted state statutes:	New	Amended	1	Repealed

The number of sections adopted at the request of a nongovernmental entity:

New	Amended		Repealed
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The number of sections adopted in the agency's own initiative:

New	Amended	1	Repealed
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	Amended		Repealed
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The number of sections adopted using:

Negotiated rule making:	New	Amended		Repealed
Pilot rule making:	New	Amended		Repealed
Other alternative rule making:	New	Amended	1	Repealed